

ID: CCA_2010040108574437

Number: **201017053**

Office:

Release Date: 4/30/2010

UILC: 6224.01-01

From:

Sent: Thursday, April 01, 2010 8:57:51 AM

To:

Cc:

Subject: RE: Compare procedures to large case

The disregarded entity or second level tier should be able to sign a closing agreement as a pass-thru partner under section 6224(c)(1)(last sentence).